MULTIMEDIA UNIVERSITY

STUDENT IDENTIFICATION NO

MULTIMEDIA UNIVERSITY

FINAL EXAMINATION

TRIMESTER 1, 2017/2018

BAC3614 – ACCOUNTING INFORMATION SYSTEMS 2

(All Sections / Groups)

23 October 2017
9.00 AM – 12.00 PM
(3 Hours)

INSTRUCTIONS TO STUDENTS

1. This Question paper consists of 4 pages with 4 Questions only.
2. Answer all **FOUR** questions. Mark distribution for each question is given.
3. Please write all your answers in the Answer Booklet provided.

QUESTION 1

Kelinchi Pet Store specializes in cat grooming as well as cat boarding services. After two years in its operation, Beruang Pet Store' management team decided to upgrade its computerized system to the database approach. In recording the pet grooming service into their system, the following record provides various details that has been captured for each pet.

Kelinchi Pet Store
53-B Ground Floor, Paragon Point, 56100 Cheras, KL
Tel: 03-4280 1123; Fax: 03-4280 1122

PET REGISTRATION CARD

Pet Details:

Pet Registration No :	CT 67880	Date of Birth:	3 March 2017
Pet Name :	Angel Dust	Sex :	Male
Breed:	Persian		

Owner Details:

Membership No :	MD 2230
Name :	Jamie Lee
Mobile No :	013-678 1255
Address :	A-2-8 Apartment Seri Vista, Bandar Mahkota, 43000 Cheras, KL

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Kelinchi Pet Store
53-B Ground Floor, Paragon Point, 56100 Cheras, KL
Tel: 03-4280 1123; Fax: 03-4280 1122

PET MEDICAL RECORD

Pet Registration No : CT 67880
Pet Name : Angel Dust

Treatment	Vet's Name	Date
First Vaccine	*Dr Zorro*	*7/7/2017*
Second Vaccine	*Dr Zorro*	*7/8/2017*

Required:

a) Prepare a set of relational tables, in the third normal form, for the above information. Clearly identify all primary keys.

(20 marks)

b) Briefly discuss TWO advantages of Database Management System (DBMS).

(5 marks)

(Total: 25 marks)

Continued...

QUESTION 2

a) The management of Mesra Bhd recognises that a well-designed internal control system provides many benefits. Among the benefits are reliable financial records, which eventually would assist them in making good decisions. In some cases, it helps the company to prevent and detect errors and fraud. The internal audit team reviews these financial documents and records periodically throughout the year, in order to determine the effectiveness of various implemented internal controls. In the recent review, the internal audit staff discovered the following:

- Daily bank deposits do not always correspond with cash receipts.
- Bad debt write-offs are prepared and approved by the same employee.
- Occasionally, there are discrepancies between physical inventory counts and inventory records.
- Many documents are not approved.

i. For each of the scenario above, describe a possible cause of the condition.

(8 marks)

ii. For each of the scenario above, recommend actions to be taken or control to be implemented that would correct the condition.

(8 marks)

b) Authentication control verifies the identity of the system's user. One of the controls that is gaining popularity is biometric approach.

i. Give ONE example of biometric approach.

(2 marks)

ii. Briefly explain ONE advantage of the above identified biometric approach.

(3 marks)

iii. Briefly explain TWO disadvantages of the above identified biometric approach.

(4 marks)

(Total: 25 marks)

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QUESTION 3

a) Hardware malfunctions, software problems or human error can cause data to become inaccessible. Backup only address the availability of data and software. Natural disasters or terrorist acts can destroy not only data but also entire information system. As a result, an organization also need disaster recovery plan (DCP) and business continuity plan (BCP). Differentiate the function of the above procedures.

(10 marks)

b) Preserving the confidentiality of an organization's intellectual property and protecting the privacy of personal information it collects from customers, employees, suppliers and business partners. Explain FOUR basic actions that must be taken to preserve the confidentiality of sensitive information.

(15 marks)

(Total: 25 marks)

QUESTION 4

a) Based on the statistics shared by CyberSecurity Malaysia, as generated by My Computer Response Team (MyCERT), the Incident Statistics report in 2015 shows that spam recorded the highest number of incidents at 3,500, while fraud came in second with a total of 2,960 cases. According to CyberSecurity Malaysia, the most common case involves victims targeted via social networking sites, where scammers usually create profiles portraying him or herself as an attractive Asian woman, luring potential victims, and subsequently inviting them for intimate video chats. This scam called 'Cyber blackmail' has become a global issue and victims are asked to pay a ransom ranging from RM500 to RM5,000.

Discuss the FIVE potential measures each individual can take to avoid becoming a victim of scam.

(15 marks)

b) Two types of frauds that are important to business are misappropriation of assets (also known as employee fraud) and fraudulent financial reporting (also known as management fraud). Discuss.

(10 marks)

(Total 25 marks)

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